

Applicant(s): Stephen J. Anderson, et al.,
SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE
FOR DELIVERY OF PLANNING INFORMATION AND
CONSULTING MATERIALS, RESEARCH, AND COMPLIANCE
INFORMATION RELATING TO TAX OR OTHER FORMS

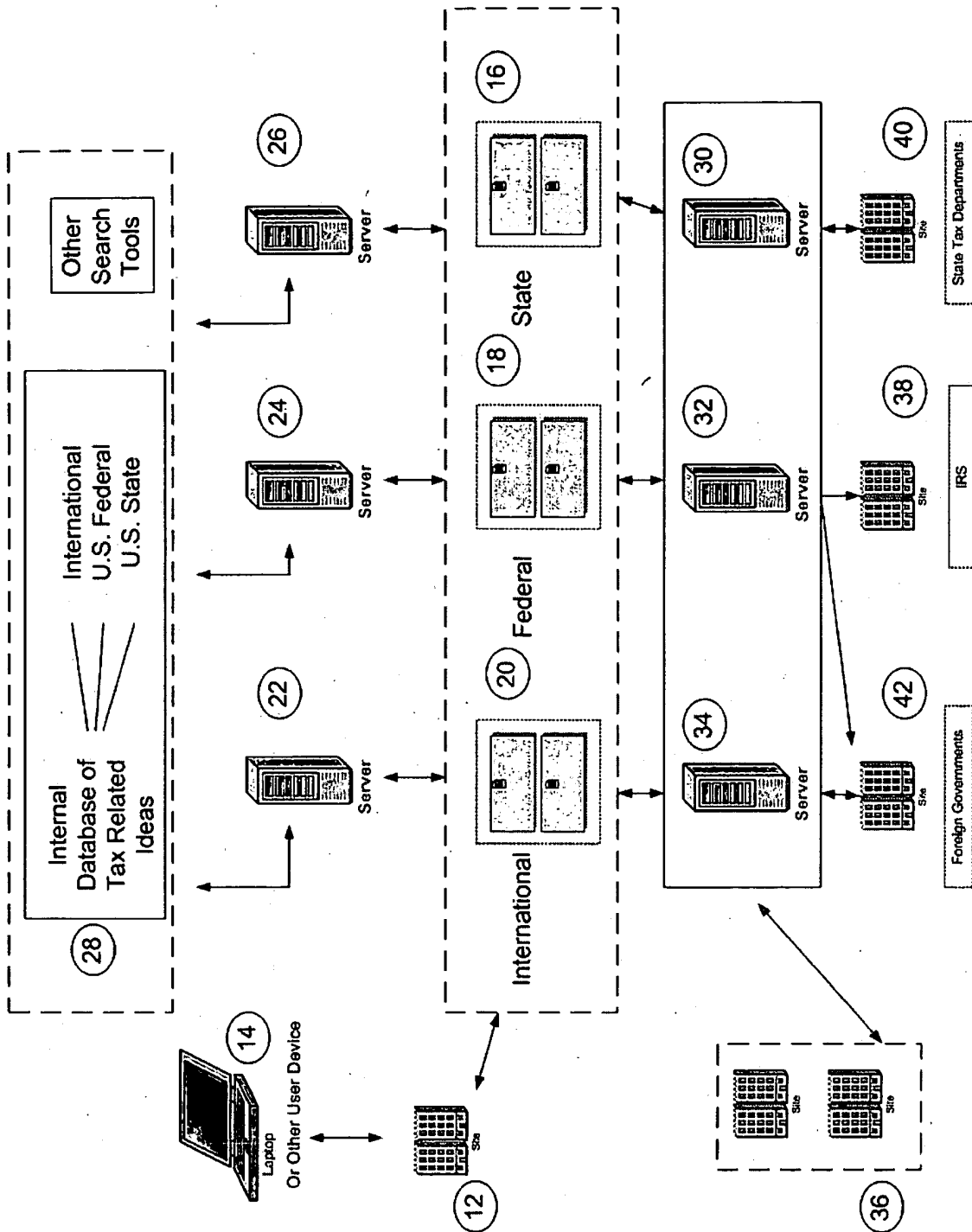


FIG. 1

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300 Last Modified date

310 Posted Date

320 Quality Assurance date

Solution Number: 2258 Posted Date: 01/13/2000

Last Modified: 12/17/2002

Idea Summary Form

For Internal Use Only

Reducing [Redacted]

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Update Comments

Author Information:

Idea Description

It is recommended that you consult with a technical expert before implementing this idea.

Value Proposition: Issue, Action, Impact:

This is a short summary of the idea

Idea Description:

This is a more lengthy discussion of the idea.

FIG. 2

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Form 1120 Page One		Form Schedule J	
Line		Line	
<input type="checkbox"/>	Consolidated Returns	<input type="checkbox"/>	J1 - Member of A Controlled Group
<input type="checkbox"/>	Personal Holding Company	<input type="checkbox"/>	J2a - Share of Taxable Income Brackets
<input type="checkbox"/>	Personal Service Company	<input type="checkbox"/>	J2b - Share of 5% and 3% tax
<input type="checkbox"/>	1a - Gross Receipts	<input type="checkbox"/>	J3 - Qualified Personal Service Corp. Income tax
<input type="checkbox"/>	1b - Returns and Allowances	<input type="checkbox"/>	J4 - Alternative Minimum Tax
<input type="checkbox"/>	2 and A8- Cost of Goods Sold - Capitalization Under 263A	<input type="checkbox"/>	J6a - Foreign Tax Credits - General FTC Ideas
<input type="checkbox"/>	2 and A8- Cost of Goods Sold - Inventory Accounting Solutions	<input type="checkbox"/>	J6a - Foreign Tax Credits - FTC Ideas Concerning Basket Allocation
<input type="checkbox"/>	2 and A8- Cost of Goods Sold - Other	<input type="checkbox"/>	J6a - Foreign Tax Credits - General Ideas Concerning Allocation of Expenses
<input type="checkbox"/>	2 and A8- Cost of Goods Sold - Transfer Pricing Related Ideas	<input type="checkbox"/>	J6a - Foreign Tax Credits - Allocation of Interest Ideas
<input type="checkbox"/>	2 and A8- Cost of Goods Sold - Indirect Tax Related Ideas	<input type="checkbox"/>	J6a - Foreign Tax Credits - Allocation of R&D Expense
<input type="checkbox"/>	4 and C19 - Dividends Income	<input type="checkbox"/>	J6a - Foreign Tax Credits - Repatriation and E&P Planning
<input type="checkbox"/>	5 - Interest Income	<input type="checkbox"/>	J6a - Foreign Tax Credits - Generation of Foreign Source Income
<input type="checkbox"/>	6 - Gross Rental Income	<input type="checkbox"/>	J6b - Possessions Tax Credit
<input type="checkbox"/>	7 - Gross Royalty Income - In Country Tax Planning Ideas	<input type="checkbox"/>	J6c - Fuel Credit - QEV Credit
<input type="checkbox"/>	7 - Gross Royalties Income - Cross Border Tax Planning Ideas	<input type="checkbox"/>	J6d - General Business Credit - Research and Development Credit
<input type="checkbox"/>	7 - Gross Royalties Income - U.S. and Country Specific Ideas	<input type="checkbox"/>	J6d - General Business Credit - Other General Business Credits
<input type="checkbox"/>	8 - Capital Gain Net Income - Consolidated Returns	<input type="checkbox"/>	J6e - Credit for Prior Year Minimum Tax
<input type="checkbox"/>	8 - Capital Gain Net Income - Mergers & Acquisitions	<input type="checkbox"/>	J6f - Academy Bond Credit
<input type="checkbox"/>	8 - Capital Gain Net Income - Like Kind Exchanges	<input type="checkbox"/>	J9 - Personal Holding Company Tax
<input type="checkbox"/>	8 - Capital Gain Net Income - Capital Loss Utilization	<input type="checkbox"/>	J10 - Other taxes
<input type="checkbox"/>	8 - Capital Gain Net Income - Other Capital Gain Net Income		
<input type="checkbox"/>	9 - Net Gain (Loss) - Mergers & Acquisitions	Schedule K	
<input type="checkbox"/>	9 - Net Gain (Loss) - Like Kind Exchanges	Line	
<input type="checkbox"/>	9 - Net Gain (Loss) - Other	<input type="checkbox"/>	K1 - Method of accounting
<input type="checkbox"/>	10 - Other Income	<input type="checkbox"/>	K2 - Business activity

FIG. 3

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Geography (please choose one or both below):

Country if not U.S.

☐ Asia-Pacific, Japan

State

☐

Please select a country from the following list.

For globally applicable ideas, please check the appropriate boxes for globally applicable ideas on the screen showing the Form 1120 business facts and do not check each country individually.

<input type="checkbox"/> Antigua	<input type="checkbox"/> Korea
<input type="checkbox"/> Argentina	<input type="checkbox"/> Latvia
<input type="checkbox"/> Australia	<input type="checkbox"/> Lithuania
<input type="checkbox"/> Austria	<input type="checkbox"/> Luxembourg
<input type="checkbox"/> Azerbaijan	<input type="checkbox"/> Macau
<input type="checkbox"/> Bahamas	<input type="checkbox"/> Malawi
<input type="checkbox"/> Bahrain	<input type="checkbox"/> Malaysia
<input type="checkbox"/> Barbados	<input type="checkbox"/> Malta
<input type="checkbox"/> Belgium	<input type="checkbox"/> Mauritius
<input type="checkbox"/> Bermuda	<input type="checkbox"/> Mexico\General Mexican Ideas \
<input type="checkbox"/> Bolivia	<input type="checkbox"/> Mexico\U.S. - Mexican Related Ideas
<input type="checkbox"/> Botswana	<input type="checkbox"/> Morocco
<input type="checkbox"/> Brazil\General Brazilian Ideas	<input type="checkbox"/> Namibia
<input type="checkbox"/> Brazil\U.S. - Brazil Related Ideas	<input type="checkbox"/> Netherlands\Avoiding - Reducing Netherlands Withholding Tax
<input type="checkbox"/> British Virgin Islands	<input type="checkbox"/> Netherlands\General Netherlands Tax Ideas
<input type="checkbox"/> Brunei	<input type="checkbox"/> Netherlands\Netherlands Holding Company Ideas
<input type="checkbox"/> Bulgaria	<input type="checkbox"/> Netherlands\U.S. - Netherlands Related Ideas

OK Cancel

FIG. 4

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Geography (please choose one or both below):

Country if not U.S. **State**

Please select state(s) from the following list.

<input type="checkbox"/> Alabama	<input type="checkbox"/> Hawaii	<input type="checkbox"/> Michigan	<input type="checkbox"/> New York City	<input type="checkbox"/> Texas
<input type="checkbox"/> Alaska	<input type="checkbox"/> Idaho	<input type="checkbox"/> Minnesota	<input type="checkbox"/> North Carolina	<input type="checkbox"/> Utah
<input type="checkbox"/> Arizona	<input type="checkbox"/> Illinois	<input type="checkbox"/> Mississippi	<input type="checkbox"/> North Dakota	<input type="checkbox"/> Vermont
<input type="checkbox"/> Arkansas	<input type="checkbox"/> Indiana	<input type="checkbox"/> Missouri	<input type="checkbox"/> Ohio	<input type="checkbox"/> Virginia
<input type="checkbox"/> California	<input type="checkbox"/> Iowa	<input type="checkbox"/> Montana	<input type="checkbox"/> Oklahoma	<input type="checkbox"/> Washington
<input type="checkbox"/> Colorado	<input type="checkbox"/> Kansas	<input type="checkbox"/> Nebraska	<input type="checkbox"/> Oregon	<input type="checkbox"/> West Virginia
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Kentucky	<input type="checkbox"/> Nevada	<input type="checkbox"/> Pennsylvania	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Delaware	<input type="checkbox"/> Louisiana	<input type="checkbox"/> New Hampshire	<input type="checkbox"/> Rhode Island	<input type="checkbox"/> Wyoming
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Maine	<input type="checkbox"/> New Jersey	<input type="checkbox"/> South Carolina	<input type="checkbox"/> Multiple States
<input type="checkbox"/> Florida	<input type="checkbox"/> Maryland	<input type="checkbox"/> New Mexico	<input type="checkbox"/> South Dakota	
<input type="checkbox"/> Georgia	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> New York	<input type="checkbox"/> Tennessee	

OK Cancel

FIG. 5

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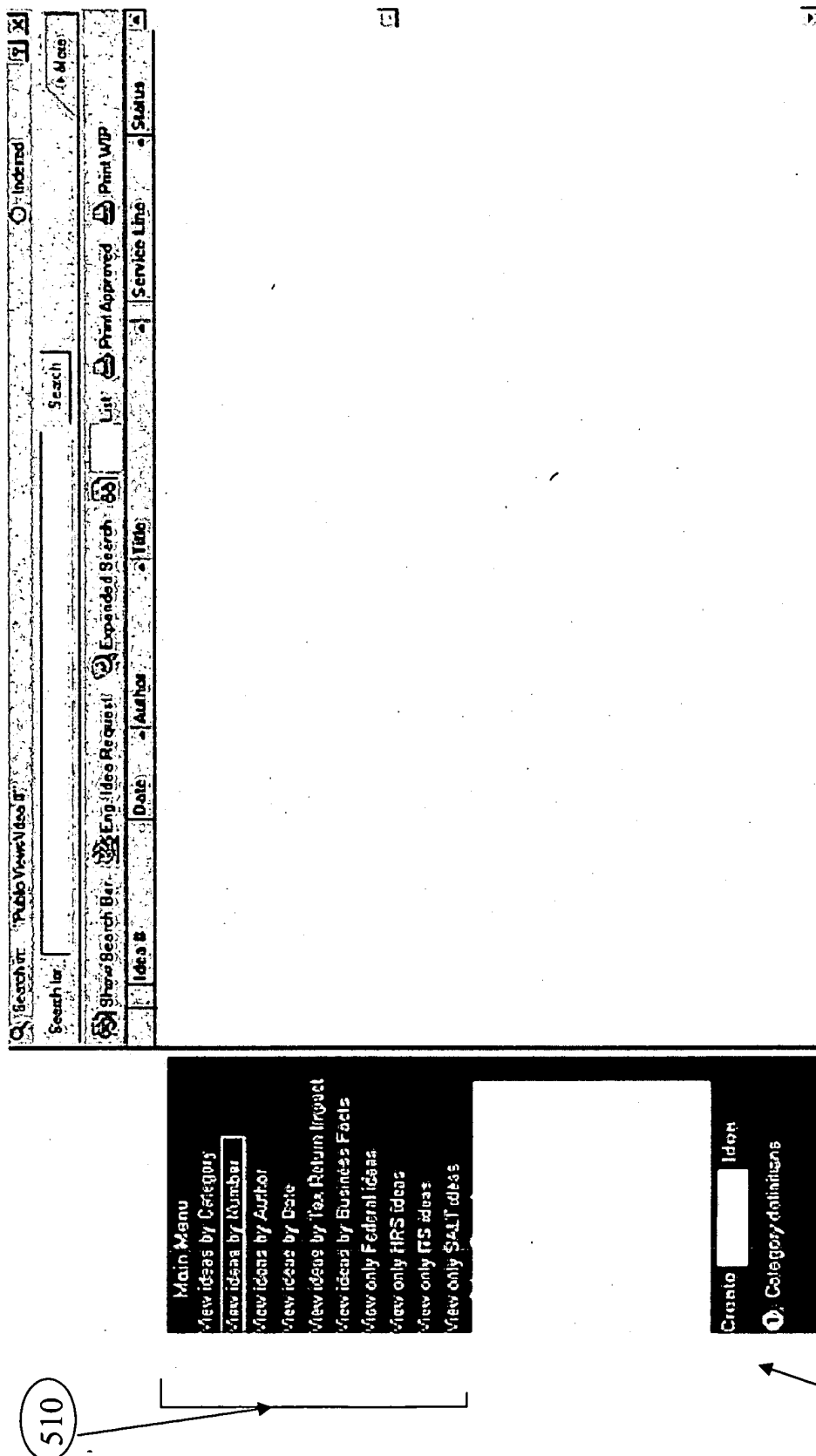


FIG. 6

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- OSPA 2002

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FIG. 7

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Line 19 - Keyword "Charitable Contributions"

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Form 1120

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Planning Information and Consulting Materials

Issue #18881

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The summary of the idea is displayed in this area.

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Westlaw

taxanalysts



INS

Tax Search

Westlaw

U.S. Tax Reporter

Go

United States Tax Reporter

Recent Developments

Results of dynamic search of tax
news databases.

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FIG. 8

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Line 19 - Keyword "Charitable Contributions"
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BNA

[U.S. Income Portfolio 290-2nd](#) [Go!](#)

Portfolio 290-2nd: Charitable Contributions By Corporations

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I. Allowance of the Deduction

- [A. In General](#)
- [B. Charitable Contribution Defined](#)
- [C. Taxable Year of Deduction -- Actual Basis Corporations](#)
- [D. Fair Market Value](#)
- [E. Restrictive Requirements](#)

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US Master Tax Guide

Business Expenses (Chapter 2)

Charitable Contributions

- [927, Corporate Limits](#)
- [928, Five-Year Carryover for Corporations](#)
- [929, Accumulated-Basis Corporations](#)
- [930, Contributions of Inventory or Scientific Property](#)
- [931, Contribution Rules](#)

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FIG. 9

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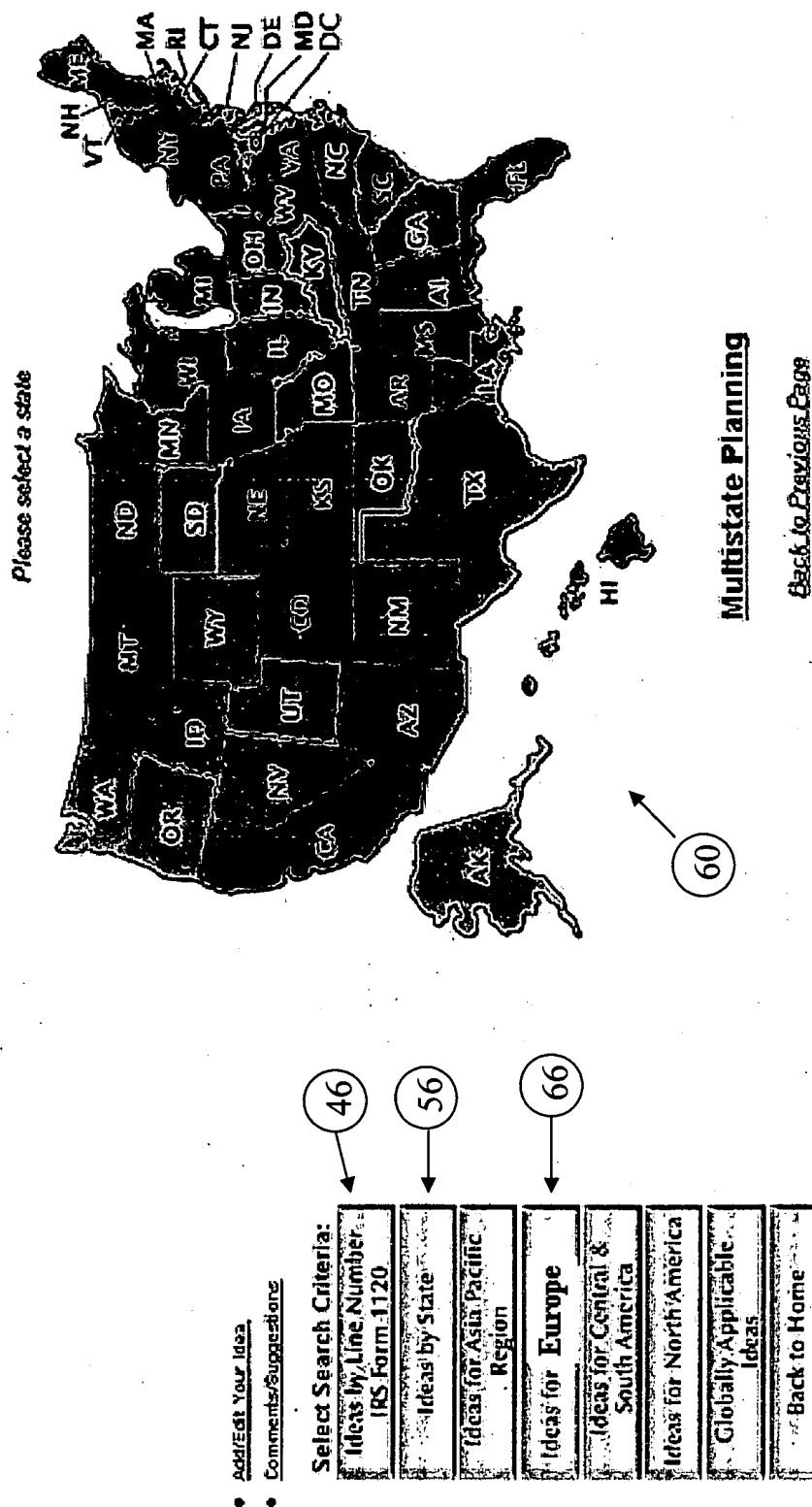


FIG. 10

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Sales/Use Tax	Income/Franchise Tax	Property/Misc. Tax
---------------	----------------------	--------------------

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FIG. 11

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Ideas by NY State
CT-3 Form

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All NY Income/
Franchise Tax Ideas

FIG. 12

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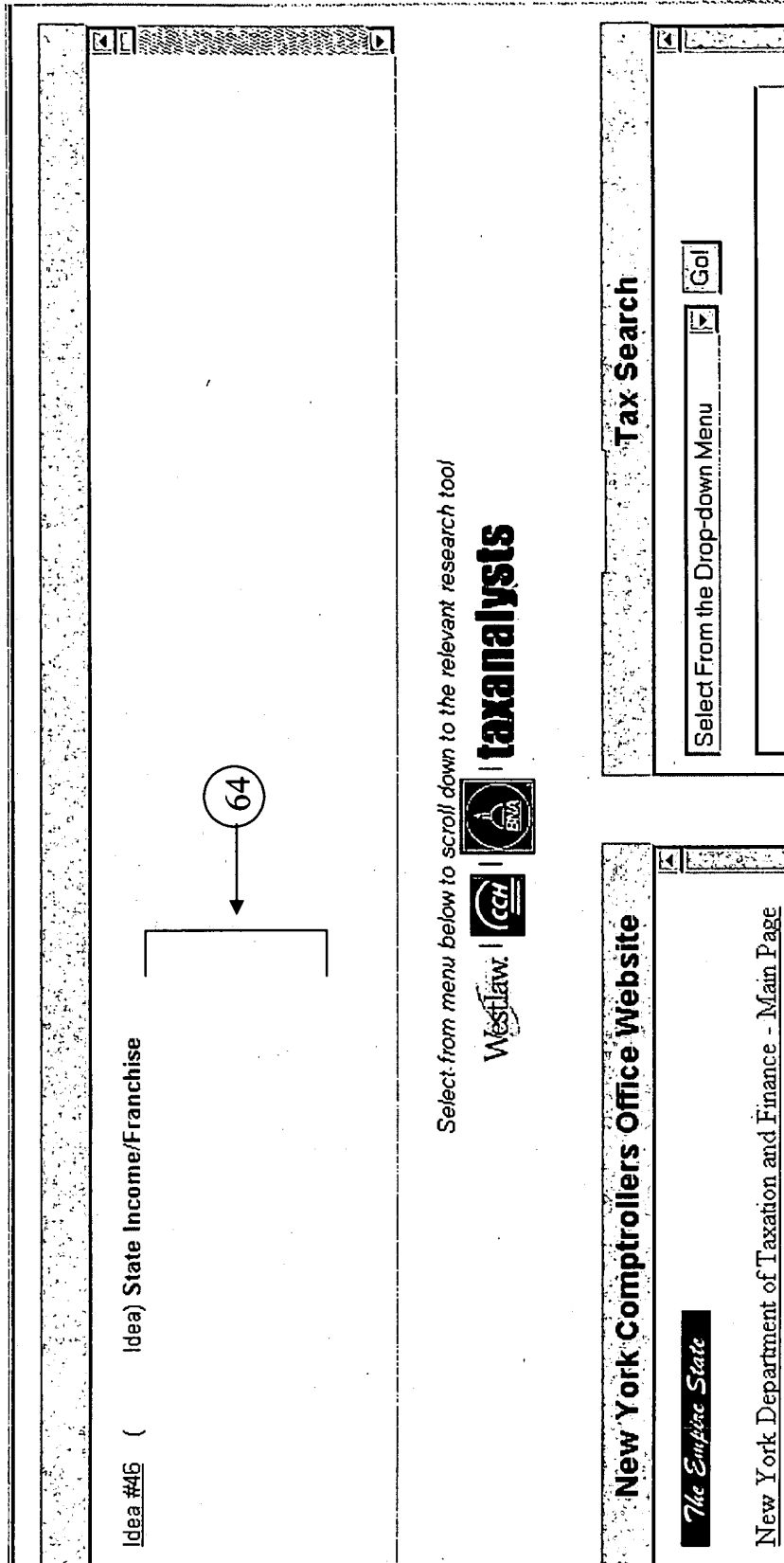


New York - Income/Franchise Tax

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CT-3 New York State Department of Taxation and Finance
General Business Corporation
Franchise Tax Return
 Tax Law - Article 9-A

☐ Final return (see instructions)
☐ Amended return

2002 calendar-yr. filers, check box
 Other filers enter tax period:
 beginning ending

Employer identification number

Check box if overpayment claimed

For office use only

Date received

For office use only

Legal name of corporation

Trade name/DBA

State or country of incorporation

Date of incorporation

Foreign corporations, date began business in NYS

Business telephone number

City State ZIP code

Principal business activity

NAICS business code number (see instructions)

Metropolitan transportation business tax (MTA surcharge)

FIG. 14

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New York - Income/Franchise Tax

Line 4a Interest deductions directly attributable to subsidiary capital
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Idea #46 (Idea) State Income/Franchise

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New York Comptrollers Office Website

The Empire State

New York Department of Taxation and Finance - Main Page

FIG. 15

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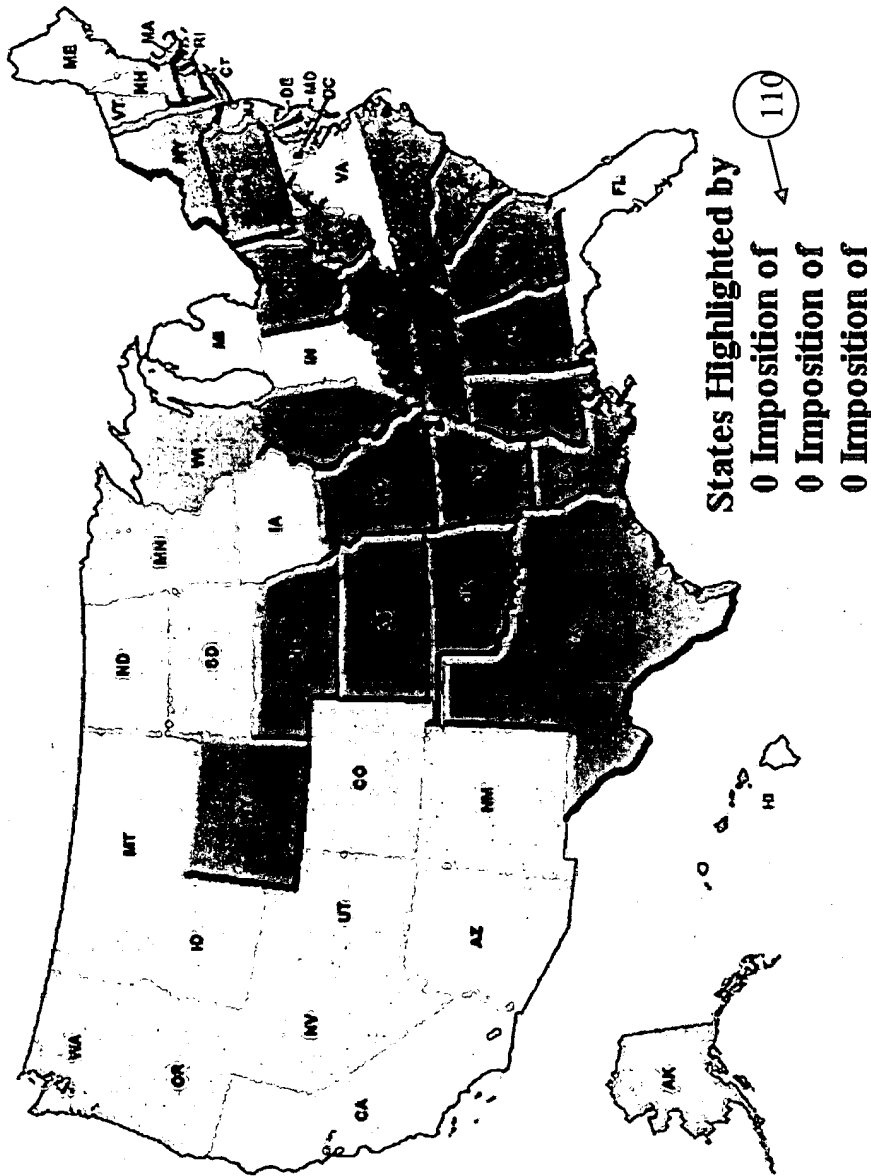


FIG. 16

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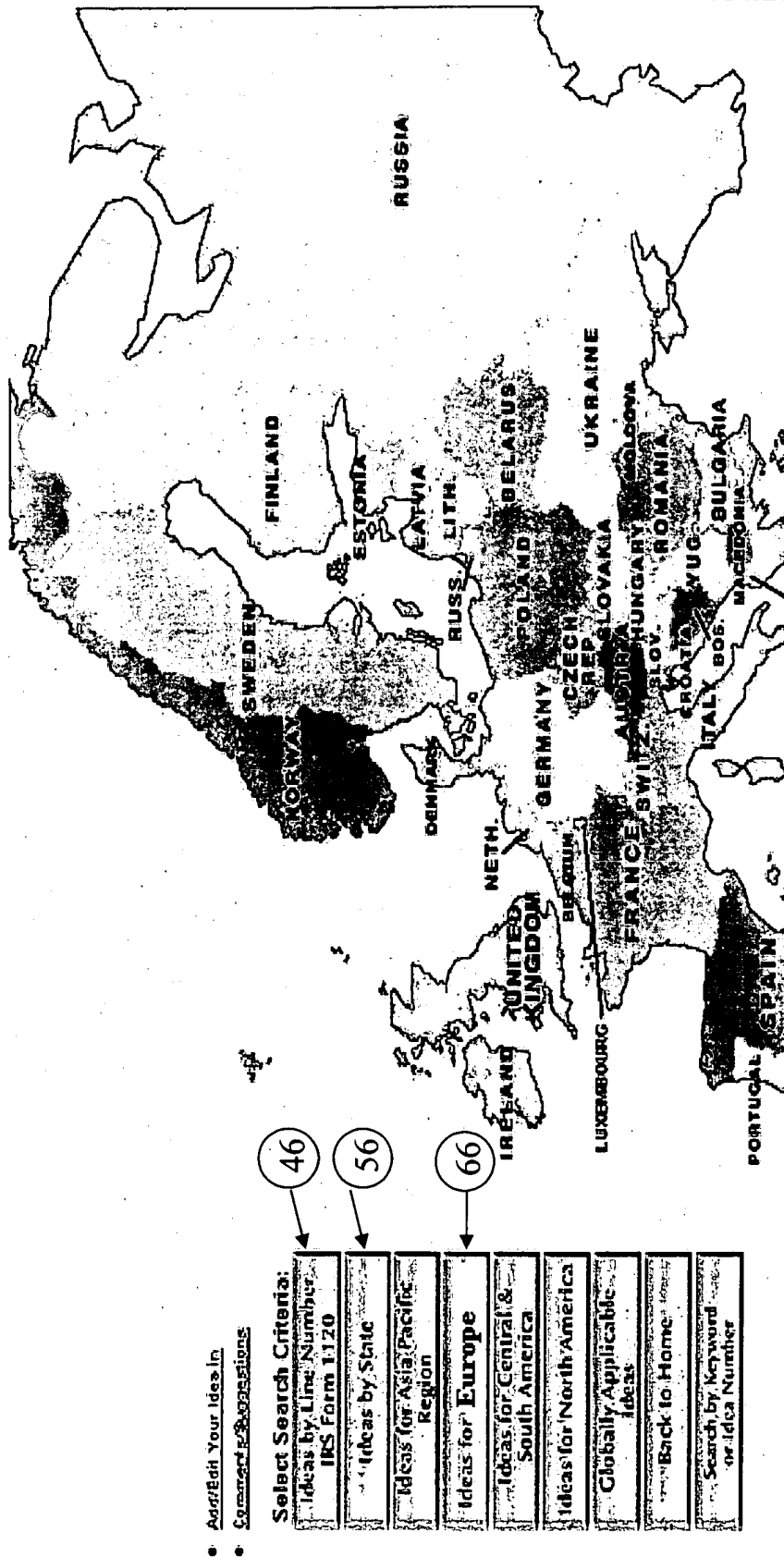
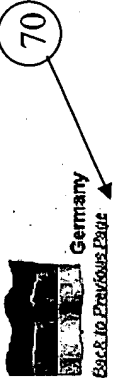


FIG. 17

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General German Ideas

Idea #00201
Idea #00202
Idea #00203

54 The summary of the idea is displayed in this area.

U.S./German Ideas

Idea #00204
Idea #00205
Idea #00206

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FIG 18

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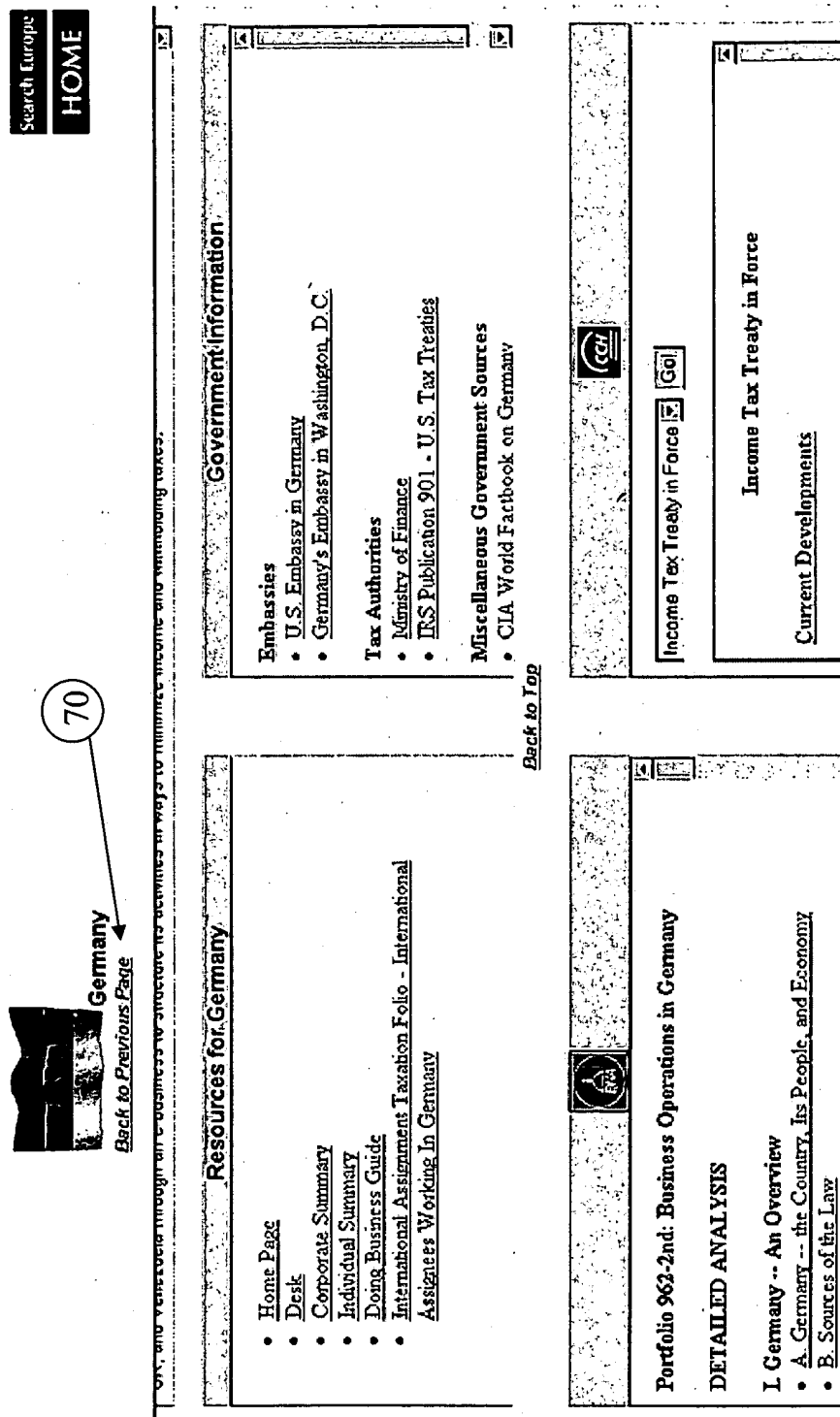


FIG. 19